REPUBLIC OF THE PHILIPPINES
SENATE
PASAY CITY

Impeachment Court

IN THE MATTER OF:

Case No. 004-2026

THE IMPEACHMENT TRIAL OF VICE PRESIDENT SARA ZIMMERMAN DUTERTE,

x----------x

COMMENT[1]

[Re: Prosecution's Compliance and Manifestion (*sic*) with Request for Specification[2]]

Respondent, through counsel, respectfully states:

1. In its written submission, the Prosecution complains about matters over which they simply have no right to intrude. Requesting this Honorable Court to compel the Defense to "provide a more specific identification of the purpose, relevance, and materiality of each proposed witness and documentary exhibit"[3] is indicative of a propensity to arrogate unto itself a right that does not belong to it.

2. Insofar as this case is concerned, the Defense stands on equal footing with the Prosecution before this Honorable Court. A demand to direct the Defense to suit the Prosecution's preference or serve its convenience does not uphold the spirit of fairness that should attend every stage of litigation proceedings.

3. More importantly, the burden of proof never shifts. The duty to prove the accusations in the Articles of Impeachment lies with the Prosecution and not on the respondent. At this pre-trial stage, all the prosecution has are bare assertions, and the corollary duty of proving them. A mere allegation is not evidence, and he who alleges has the burden of proving his allegation with the requisite quantum of evidence.[4]

4. In Macayan, Jr. vs. People of the Philippines,[5] the Supreme Court repeated the precept that an accused has in his favor the presumption of innocence which the Bill of Rights guarantees and that the burden of proof is on the prosecution.[6] Thus, unless it discharges that responsibility, the accused need not even offer evidence in his behalf, and he would be entitled to an acquittal.[7]

---

[1] This Comment is being filed in response to the prosecution's Compliance and Manifestation with Request for Specification filed on June 22, 2026, without waiver of the Respondent's fundamental and other objections, as well as any questions that the respondent may have on issues affecting the constitutional requirements under Article XI.
[2] Dated June 22, 2026; received on even date
[3] Paragraph 4.5, Prosecution's Compliance and Manifestion (*sic*) with Request for Specification, p. 13
[4] Spouses Ramos v. Obispo, *et al.*, G.R. No. 193804, February 27, 2013
[5] G.R. No. 175842, March 18, 2015
[6] See Macayan, Jr. vs. People of the Philippines, *Id.*
[7] See *id.*

5. From the foregoing, it is plain that the duty is with the prosecution, and not the defense, to establish its case against the respondent. It is absurd, much less futile, for the prosecution to nitpick at this point who, what evidence, and how the defense should present them, considering that the prosecution has not yet established any of its allegations against the respondent.

3. Note that it is no less than the constitutional presumption of innocence that imposes such duty upon the prosecution.[8] In Duterte vs. House of Representatives,[9] the Supreme Court declared that the Bill of Rights applies to the entire impeachment process. Logically, the Prosecution must discharge its burden of proof and has no entitlement to demand that its preference be complied with by the respondent.

4. Simply put, the freedom and discretion to devise a proper and orderly presentation of evidence in accordance with the Constitution, laws, and rules, belong to the party presenting them. Thus, any decision on which evidence and witnesses to present and when, and make the offer on said pieces of evidence, cannot be dictated by the other party. Otherwise, any such attempt to compel the Defense to conform its discretion with and abide by the Prosecution's preference violates the doctrinal ruling of the Supreme Court and infringes upon the constitutional rights of the respondent.

5. ***The rules of fair play and due process require that the Prosecution disclose its Order of Presentation of Articles, witnesses, including those it intends to present on the first day of trial.*** In the portion of its Comment pertaining to the Order of Presentation of Evidence, the prosecution posits that the chronology it suggested "remains subject to such modifications as the Impeachment Court may deem appropriate during the course of the proceedings" and "the placement of Article II is presently indicated as last but may be adjusted in the order of presentation depending on witness availability and other related considerations."[10] In so many words, the prosecution now reveals that it is not ready to present evidence.

6. Certainly, the prosecution, and not the Impeachment Court, is in a better position to determine the order of the presentation of witnesses, as well as the contents of their testimonies and availability to testify. Submitting this matter to the discretion of the Impeachment Court is a disservice, serves no purpose and only causes further delay to the proceedings. With the prosecution's current position on the matter of Order of Presentation of Evidence, the defense and this Honorable Court are still left guessing on who will be presented on the scheduled date of trial, which violates the respondent's right to due process and fair play.

---

[8] See *id.*

[9] G.R. Nos. 278353 and 278359, Decision dated July 25, 2025 and Resolution dated January 28, 2026

[10] Compliance and Manifestation with Request for Specification, page 12

7. It is beyond dispute that the right to confront and cross-examine an adverse witness is a basic fundamental constitutional right.[11] Since the burden is on the Prosecution to prove its allegations in the Articles of Impeachment, it is only apt to require the Prosecution to notify the respondent within a reasonable period prior to the presentation of any witnesses in court. Certainly, the identities of witnesses for the Prosecution cannot be left to speculation or guesswork and for the respondent to be left without reasonable notice, which would violate her right to due process.

8. The Prosecution's alleged observation on the marking of "common" exhibits deserves no consideration. Again, and at the risk of sounding repetitive, the freedom to decide on matters delving into the evidence of the respondent, solely belongs to her, which include the identification and separate markings of her own evidence.

9. On the other hand, the prosecution's allegation that "this practice has resulted in the repeated marking of identical documents under different designations, thereby creating avoidable duplication in the record of exhibits"[12] is misleading considering that at the time the prosecution filed its Compliance and Manifestation with Request for Specification on June 22, 2026, the pre-marking of exhibits was still underway.

10. To repeat, on the prosecution's request as contained in paragraph 4.5 of its Compliance and Manifestation with Request for Specification, this Impeachment Court, in good wisdom and impartiality, cannot direct the defense to disclose matters of legal strategy and help the prosecution litigate its case. Again, that request gives the impression that the Prosecution is not ready to prosecute its case and seems to rely heavily on what the defense has or intends to do, which is anathema to the elementary rule that "he who alleges must prove".

11. Moreover, the purposes of the intended witnesses and documentary evidence as provided in the defense's Pre-Trial Brief and Comment are sufficiently disclosed. The Prosecution simply has to accept that the respondent is entitled to avail of the full array of her most basic and fundamental rights in mounting her own defense, guaranteed by no less than the Bill of Rights.

12. As to the Prosecution's comments on the proposed stipulation of facts contained in the respondent's Pre-Trial Brief, the following are observed:

Par.	Respondent's Proposed Stipulation of Facts	Respondent's response to Prosecution's Comments
1	On August 22, 2022, the Office of the Vice President[13] wrote to then-Secretary	While there was partial admission on the part of the prosecution, the

[11] Kim Liong v. People, G.R. No. 200630, June 04, 2018
[12] Compliance and Manifestation with Request for Specification, page 12
[13] Hereafter, OVP

	of the Department of Budget and Management,[14] Amenah Pangandaman, expressing its *"gratitude for the recommendation on the recalibrated budget level under the FY 2023 National Expenditure Program".*	defense notes that the rest of the proposed stipulation pertains to a verbatim excerpt from an official correspondence between the OVP and the DBM, which is the August 22, 2022 letter and thus, readily verifiable and cannot be denied by the Prosecution.
2	In that same Letter, the OVP likewise requested a total of P403.46 Million for various purposes "to ensure continuous operations of the OVP under the current year".	While there was partial admission on the part of the prosecution, the defense notes that rest of the proposed stipulation pertains to a verbatim excerpt from an official correspondence between the OVP and the DBM, which is the August 22, 2022 letter and thus, readily verifiable and cannot be denied by the Prosecution.
4	On September 15, 2022, the DBM sent a Letter to the OVP addressed to Usec. Zuleika Lopez, Chief of Staff of the OVP, and signed by Maria Grace Delos Santos, Director IV, BMB-C, requesting the OVP for the submission of the following documents: a. Interim/financial accountability report. Based on the submitted Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1) as of June 30, 2022, out of OVP's FY 2022 allotment of P343.970 Million for financial assistance/ subsidy, P198.297 Million remains unobligated. b. Assumptions and computations used in the proposed augmentation of the financial assistance/subsidy amounting to 144.720 Million; and c. Physical and financial plan for the proposed Confidential Funds	While there was partial admission on the part of the prosecution, the defense notes that the September 15, 2022 letter specifically provided for the three (3) items in the proposed stipulation and thus, readily verifiable and cannot be denied by the Prosecution.

[14] Hereafter, DBM

<table>
<tr><td></td><td>pursuant to Item 4.2 of the COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015.</td><td></td></tr>
<tr><td>5</td><td>On September 19, 2022, the OVP wrote a Letter to the DBM addressed to Dir. Delos Santos in response to her Letter dated September 15, 2022, submitting the (a) Financial Accountability Report as of August 31, 2022; (b) Copy of the submitted computation in forecasting the requirement for medical assistance; and (c) Physical and Financial Plan, as prescribed under COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01.[15]</td><td>While there was partial admission on the part of the prosecution, the defense notes that (a) Financial Accountability Report as of August 31, 2022 and (b) Copy of the submitted computation in forecasting the requirement for medical assistance were also attached to the September 19, 2022 letter and thus, readily verifiable and cannot be denied by the Prosecution.</td></tr>
<tr><td>6</td><td>On October 18, 2022, the then-Secretary of the DBM, Sec. Amenah Pangandaman, issued a Memorandum for the President thru the Executive Secretary, recommending the approval of the OVP request in the amount of ₱221.424 Million, chargeable against the Contingent Fund under the FY 2022 GAA, RA No. 11639, to cover the following MOOE[16] Items:

<table><tr><th>Particulars</th><th>Amount ('000)</th></tr><tr><td>Financial Assistance/Subsidy</td><td>96,424</td></tr><tr><td>Confidential Fund</td><td>125,000</td></tr><tr><td>Total</td><td>221,424</td></tr></table></td><td>While there was partial admission on the part of the prosecution, the defense notes that the approval of the OVP request in the amount of P221.424 Million was chargeable against the Contingent Fund under the FY 2022 GAA, RA No. 11639 to cover the items specified in the proposed stipulation, as readily verifiable through the Memorandum dated October 18, 2022 and thus, cannot be denied by the Prosecution.</td></tr>
<tr><td>7</td><td>In recommending the amount of ₱125 Million in CF for the OVP, the former DBM Secretary Pangandaman stated in paragraph 2.3.3 of her Memorandum for the President dated October 18, 2022 that "the proposed CF covers the safe implementation of OVP's programs and projects for the 2nd semester of FY 2022. However, considering that the first half of the semester is already over, we are only recommending ₱125 Million to</td><td>While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to a verbatim excerpt from an official correspondence from the DBM Secretary, which is the October 18, 2022 Memorandum and thus, readily verifiable and cannot be denied by the Prosecution.</td></tr>
</table>

[15] Hereafter, JC No. 2015-01

[16] Maintenance and Other Operating Expenses

	cover the requirement for the last quarter of the year".	
8	On November 28, 2022, the Office of the President[17] approved the recommendation of the DBM for the release of ₱221,424,000 to cover the following MOOE Items: (a) Financial Assistance/Subsidy – P96,424,000, and (b) Confidential Fund – P125,000,000, through a Memorandum from the Executive Secretary and signed by the former Executive Secretary Lucas Bersamin by order of the President.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is contained in an official correspondence by the Office of the President, which is the November 28, 2022 Memorandum and thus, readily verifiable and cannot be denied by the Prosecution.
9	On December 13, 2022, the DBM issued Special Allotment Release Order (SARO) No. SARO-BMB-C-22-0012004 signed by then-Secretary Pangandaman, in the amount of P221,424,000 to cover the Financial Assistance/Subsidy and CF per approval of the Office of the President dated November 28, 2022.	While there was partial admission on the part of the prosecution, the defense notes that the admitted SARO contained the details specified in the proposed stipulation and thus, readily verifiable and cannot be denied by the Prosecution.
10	Said SARO No. SARO-BMB-C-22-0012004 notes on its first page that "the allotment herein released shall be valid for obligation until December 31, 2023".	While there was partial admission on the part of the prosecution, the defense notes that rest of the proposed stipulation pertains to a verbatim excerpt from the admitted SARO and thus, readily verifiable and cannot be denied by the Prosecution.
12	On January 10, 2023, the OVP submitted to the Intelligence and Confidential Funds Office (ICFAO) the Liquidation Report and its supporting documents for liquidation for the confidential expenses of the OVP for the period from December 21 to 31, 2022.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence between the OVP and the ICFAO and thus, readily verifiable and cannot be denied by the Prosecution.
13	On January 13, 2023, the OVP submitted an Accomplishment Report to the Office of the President and the Speaker of the HOR.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence among the OVP,

[17] Hereafter, "OP"

		OP and the Speaker of the HOR and thus, readily verifiable and cannot be denied by the Prosecution.
14	On January 16, 2023, the OVP submitted an Accomplishment Report to the Senate President.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence between the OVP and the Senate President and thus, readily verifiable and cannot be denied by the Prosecution.
15	On January 17, 2023, the OVP submitted a liquidation report with the Commission on Audit.[18]	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence between the OVP and the Commission on Audit and thus, readily verifiable and cannot be denied by the Prosecution.
19	On December 13, 2023, COA-ICFAO issued the Notice of Suspension (NS) No. 2023-001 suspending the entire ₱125M in audit, which Notice was received by the respondent on December 14, 2023.	While there was partial admission on the part of the prosecution, the defense notes that rest of the proposed stipulation pertains to an official correspondence from the COA-ICFAO and thus, readily verifiable and cannot be denied by the Prosecution.
21	On March 22, 2024, the OVP submitted a supplemental letter to the COA-ICFAO.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence between the OVP and the COA-ICFAO and thus, readily verifiable and cannot be denied by the Prosecution.
23	Miss Julieta Villadelrey, OVP Chief Accountant, received a copy of said ND on August 12, 2024.	While there was partial admission on the part of the prosecution, the defense notes that proposed stipulation is readily verifiable through the COA-ICFAO's receiving copy of the ND and cannot be denied by the Prosecution.

[18] Hereafter, "COA"

25	On April 22, 2026, the respondent, Acosta, and Villadelrey, received the COA Decision No. 2026-171 dated April 10, 2026.	While there was denial on the part of the prosecution, the defense notes that proposed stipulation is readily verifiable through the receiving copy of the COA Decision No. 2026-171 dated April 10, 2026 and cannot be denied by the Prosecution.
26	On May 21, 2026, the respondent, Acosta, and Villadelrey filed a Motion for Reconsideration of the COA Decision No. 2026-171 dated April 10, 2026.	While there was denial on the part of the prosecution, the defense notes that proposed stipulation is readily verifiable through the copy of the Motion for Reconsideration of the COA Decision No. 2026-171 dated April 10, 2026 as filed and cannot be denied by the Prosecution.
27	Said MR is still pending to this day.	While there was denial on the part of the prosecution, the defense notes that there was no counter-allegation by the prosecution pertaining to the resolution of the MR and cannot be denied by the Prosecution.
28	Prior to the respondent's receipt of the COA Decision No. 2026-171 on April 22, 2026, Atty. Gloria Camora appeared before the HOR Committee on Justice publicly disclosing said COA Decision.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through the HOR's own records and cannot be denied by the Prosecution.
29	The COA-ICFAO did not issue any NS or ND on the confidential expenses of the Department of Education for 2023, during the term of respondent as its Department Secretary.	While there was denial on the part of the prosecution, the defense notes that there was no counter-allegation by the prosecution pertaining to the issuance of any NS or ND by the COA-ICFAO on the confidential expenses of the Department of Education for 2023 and cannot be denied by the Prosecution.
30	The COA-ICFAO issued Credit Notice No. 2024-162 dated August 8, 2024 for the DepEd confidential expenses covering the period February 20 to	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official

<table>
<tr><td></td><td>March 30, 2023 and April 20 to June 29, 2023, in the total amount of P75 Million.</td><td>correspondence by the COA-ICFAO and thus, readily verifiable and cannot be denied by the Prosecution.</td></tr>
<tr><td>31</td><td>The HOR-Committee on Justice did not provide the respondent with copies of the following documents prior to its committee hearing on April 14, 2026:[19]

<table><tr><th>ANNEX</th><th>DESCRIPTION</th></tr><tr><td>A</td><td>Transcript of Stenographic Notes ("TSN") of the House of Representatives' Committee on Good Government and Public Accountability ("CGGPA") hearing on November 25, 2024</td></tr><tr><td>B</td><td>OVP Certification dated January 10, 2022</td></tr><tr><td>C</td><td>OVP Certification dated March 30, 2023</td></tr><tr><td>D</td><td>OVP Certification dated July 11, 2023</td></tr><tr><td>E</td><td>OVP Certification dated October 9, 2023</td></tr><tr><td>F</td><td>DepEd Certification dated March 31, 2023</td></tr><tr><td>G</td><td>DepEd Certification dated June 30, 2023</td></tr><tr><td>H</td><td>DepEd Certification dated October 2, 2023</td></tr><tr><td>I</td><td>COA's Notice of Disallowance dated March 31, 2026</td></tr><tr><td>J</td><td>COA's Decision dated April 10, 2026</td></tr><tr><td>K</td><td>TSN of CGGPA hearing on September 18, 2024</td></tr><tr><td>L</td><td>TSN of CGGPA hearing on September 25, 2024</td></tr><tr><td>M</td><td>TSN of CGGPA hearing on October 17, 2024,</td></tr><tr><td>N</td><td>TSN of CGGPA hearing on November 5, 2024,</td></tr></table></td><td>While there was denial on the part of the prosecution, the defense notes that proposed stipulation is readily verifiable through a receiving copy or transmittal of the documents, to which the prosecution did not comment.</td></tr>
</table>

[19] The descriptions of documents in the succeeding table are not from the defense but are verbatim copies of the descriptions indicated in the House Committee on Justice's document entitled "List of Annexes" transmitted through electronic mail on May 6, 2026 at 3:17 P.M. to the Respondent

O	TSN of CGGPA hearing on November 20, 2024
P	TSN of CGGPA hearing on December 9, 2024
Q	TSN of CGGPA hearing November 11, 2024
R	A copy each of the Land Bank of the Philippines ("LBP") Check No. 0000244027 dated December 20, 2022
S	Disbursement Voucher ("DV") No. 2022-12-07222 dated December 20, 2022
T	LBP Check No. 000244053 dated January 31, 2023
U	DV No. 2023-01-00222 dated January 31, 2023
V	LBP Check No. 000245511 dated April 18, 2023
W	DV No. 2023-04-01791 dated April 10, 2023
X	LBP Check No. 0000245664 dated July 13, 2023
Y	DV No. 2023-07-04361 dated July 13, 2023
Z	OVP Liquidation Report No. 2022-12-152 dated January 10, 2023
A[2]	OVP Updated Accomplishment Report for the period December 21 to 31, 2022
B[2]	OVP Undated Accomplishment Report for the period December 21 to 31, 2022
C[2]	Proof of submission dated January 10, 2023 to the Office of the President and received on January 13, 2023
D[2]	Proof of Submission to Senate dated January 10, 2023
E[2]	Proof of Submission dated January 10, 2023 to the Speaker of the House of

	Representatives and received on January 13, 2023
F^2	Liquidation Report No. 2023-03-31 dated March 29, 2023
G^2	Proof of submission dated April 3, 2023 to the Office of the President
H^2	Proof of submission dated April 3, 2023 to the Senate President
I^2	Proof of submission dated April 3, 2023 to the Speaker of the House
J^2	OVP Accomplishment Report dated March 30, 2023 for the period February 6 to March 29, 2023
K^2	Liquidation Report No. 2023-07-133 dated July 11, 2023
L^2	Proof of submission dated July 12, 2023 to the Office of the President and received on July 12, 2023
M^2	Proof of Submission dated July 12, 2023 to the Senate President and received on July 12, 2023
N^2	Proof of Submission dated July 12, 2023 to the Speaker and received on July 12, 2023
O^2	OVP Accomplishment Report dated July 11, 2023 for the period April 25 to June 30, 2023
P^2	Liquidation Report No. 2023-10-216 dated October 23, 2023
Q^2	Proof of submission dated October 10, 2023 to the Office of the President and received on October 11, 2023
R^2	Proof of submission dated October 10, 2023 to the Senate President and received on October 11,

	2023
S[2]	Proof of Submission dated October 10, 2023 to the Speaker and received on October 12, 2023
T[2]	OVP Accomplishment Report dated October 9, 2023 for the period July 14 to September 30, 2023
U[2]	Documentary Evidence of Payments ("DEPS") with payee name "Milky Secuya"
V[2]	Documentary Evidence of Payments ("DEPS") with payee name "Kokoy Villamin"
W[2]	Documentary Evidence of Payments with payee "Mary Grace Piattos"
X[2]	DEPs where the names of the payee are either unreadable, have incomplete names, are unsigned, have no names at all, or are undated (attached as Annex N to the Saballa, et al Impeachment Complaint)
Y[2]	DEPs showing the physical impossibility of actual disbursement (attached as Annex "O" to the Saballa, et al. Impeachment Complaint)
Z[2]	DEPs bearing dates within periods within which OVP had no Confidential Funds to be disbursed (attached as Annex "P" to the 3rd Impeachment Complaint)
A[3]	LBP Check No. 0000000453 dated February 20, 2023
B[3]	DV No. 23-02-2987
C[3]	LBP Check No. 0000000964 dated April 19, 2023
D[3]	Unnumbered and undated DV for 2nd Qtr. of CY 2023

E^3	LBP Check No. 0000002250 dated July 11, 2023
F^3	DV No. 23-07-10503 dated July 11, 2023
G^3	Liquidation Report No. 2023-03-30 dated March 31, 2023
H^3	Proof of submission dated April 3, 2023 to the Office of the President and received on April 11, 2023
I^3	Proof of Submission dated April 3, 2023 to the Senate President and received on April 11, 2023
J^3	Proof of submission dated April 31, 2023 to the Speaker of the House of Representatives and received on April 11, 2023
K^3	DepEd Accomplishment Report dated March 31, 2023 for the period February 20 to March 30, 2023
L^3	Liquidation Report No. 2023-06-30 dated June 30, 2023
M^3	Proof of submission dated July 5, 2023 to the Office of the President and received on July 5, 2023
N^3	Proof of Submission to Senate dated July 5, 2023
O^3	Proof of Submission to Speaker dated July 5, 2023
P^3	DepEd Accomplishment Report dated June 30, 2023 for the period April 20 to June 29, 2023
Q^3	Liquidation Report No. 2023-09-30 dated September 29, 2023
R^3	Proof of Submission dated October 9, 2023 to the Office of the President and received on October 11, 2023
S^3	Proof of Submission to

	Senate dated October 9, 2023
T[3]	Proof of Submission to Speaker dated October 9, 2023
U[3]	DepEd Accomplishment Report dated September 30, 2023 for the period July 12 to September 30, 2023
V[3]	Certification dated January 1, 2024 issued by Col. Manaros M. Boransing II of the 1st Infantry (Tabak) Division, Philippine Army (PA) for the success of the surveillance activities
W[3]	Certification dated December 30, 2023 issued by Lieutenant Colonel Carlos B. Sangdaan Jr. of the 5th Infantry (Star) Division, PA for the success of the surveillance activities
X[3]	Certification dated December 5, 2023 issued by Lieutenant Colonel Magtangol G. Panopio of the 7th Infantry (Kaugnay) Division, PA for the success of the surveillance activities
Y[3]	Undated letter to the Department of Education by the 9th Infantry (Spear) Division, PA, DepEd Order No. 001, s. 2023 dated January 9, 2023 on the Revised Designation of Undersecretaries and Assistant Secretaries to their Strands and Functional Areas of Responsibilities and Revised Signing Authorities
Z[3]	DV No. 23-04-5905 dated April 19, 2023
A[4]	Credit Notice No. 2024-

			162 dated August 8, 2024		
		B[4]	DEPs with signatures only (attached as Annex "W" to the 3rd Impeachment Complaint)		
		C[4]	DEPs showing physical impossibility of actual disbursement (attached as Annex "X" to the 3rd Impeachment Complaint)		
		E[4]	DEPs, different individuals, same signature (attached as Annex "Z" to the 3rd Impeachment Complaint)		
		F[4]	DEPs with payee name "Alice Crecensio"		
		G[4]	Notice of Disallowance No. 2024-002-100 (2022) dated August 8, 2024		
		H[4]	COA Letter in compliance with Subpoena Duces Tecum, dated August 21, 2024 (attached as Annex "K" to the 3rd Impeachment Complaint)		
		I[4]	OVP Letter to Chairman Cordoba, August 21, 2024		
		J[4]	Audit Observation Memorandum ("AOM") No. 2024-014 dated February 1, 2024		
		K[4]	AOM No. 2024-015 dated February 1, 2024		
		L[4]	Compliance letter dated April 19, 2024 in reference to AOM No. 2024-014 dated February 1, 2024		
		M[4]	Compliance letter dated April 17, 2024 in reference to AOM No. 2024-015 dated February 1, 2024		
		N[4]	Certification dated April 4, 2024 issued by Col. Raymund Dante P. Lachica with regard to the confidential activities performed by the OVP		
		O[4]	DepEd Reply dated April		

			17, 2024	
		P^4	AOM No. 2024-170 dated August 8, 2024	
		Q^4	AOM No. 2024-171 dated August 8, 2024	
		R^4	NBI Questioned Documents Report No. 130-425 dated May 28, 2025	
		S^4	Questioned Documents Report No. 302-724 dated May 28, 2025	
		T^4	PSA Certification dated 08 December 2024	
		U^4	PSA Certification dated 11 December 2024	
		V^4	Ramil Madriaga's Affidavit dated November 29, 2025	
		W^4	Ramil Madriaga's Supplemental Affidavit dated April 11, 2026	
		X^4	The Certification of Appearance dated April 7, 2026	
		Y^4	IBP ID of Atty. Cynthia P. Viñas-Pantoñal	
		Z^4	IBP ID of Atty. Raymund P. Palad	
		A^5	Logbook containing Entry No. 001344 on November 29, 2025	
		B^5	Photos of lawyer's visit to PDL Ramil Madriaga	
		C^5	Court Certification dated March 26, 2026	
		D^5	Identification Cards of Ramil Madriaga (Driver's License and Philhealth ID)	
		E^5	Oath of Office of Atty. Cynthia P. Viñas-Pantoñal dated December 11, 2023	
		F^5	Certification by the Hon. Byron G. San Pedro, Executive Judge of the Regional Trial Court – Taguig City dated December 11, 2023	
38	The Respondent was not holding any impeachable office from 2007 to 2009			The denial of this plain fact on the part of the prosecution is unjustifiable.

<table>
<tr><td></td><td>since she was the then-Vice Mayor of Davao City.</td><td></td></tr>
<tr><td>39</td><td>The Respondent was not holding any impeachable office from 2010 to 2012 and from 2016 to 2021 since she was the then-Mayor of Davao City.</td><td>The denial of this plain fact on the part of the prosecution is unjustifiable.</td></tr>
<tr><td>40</td><td>As of the date of the filing of the Impeachment Complaints against the respondent, no case was filed nor investigations conducted against the respondent in relation to any of her SALNs.</td><td>The denial of this plain fact on the part of the prosecution is unjustifiable.</td></tr>
<tr><td>41</td><td>The HOR-Committee on Justice did not provide the respondent with copies of the following documents prior to its committee hearing on April 22, 2026:[20]
<table>
<tr><th>ANNEX</th><th>DESCRIPTION</th></tr>
<tr><td>G[5]</td><td>A copy each of Metro City Chow Foods Corp.'s Articles of Incorporation</td></tr>
<tr><td>H[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2018</td></tr>
<tr><td>I[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2019</td></tr>
<tr><td>J[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2020</td></tr>
<tr><td>K[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2021</td></tr>
<tr><td>L[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2022</td></tr>
<tr><td>M[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2022 - Amended</td></tr>
<tr><td>N[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2023</td></tr>
<tr><td>O[5]</td><td>Metro City Chow Foods Corp.'s General Information Sheets for the Year 2024</td></tr>
</table></td><td>The defense highlights the admission by the prosecution that documents emanated from a subpoena issued by the HOR as part of its proceedings and that such documents were thus not available at the time the Saballa or Cabrera Complaints were filed, which came prior to the HOR proceedings.</td></tr>
</table>

[20] The descriptions of documents in the succeeding table are not from the defense but are verbatim copies of the descriptions indicated in the House Committee on Justice's document entitled "List of Annexes" transmitted through electronic mail on May 6, 2026 at 3:17 P.M. to the Respondent

		P[5]	Metro City Chow Foods Corp.'s General Information Sheets for the Year 2025		
		Q[5]	Metro City Chow Foods Corp.'s General Information Sheets for the Year 2025 - Amended		
		R[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2008		
		S[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2009		
		T[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2010		
		U[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2011		
		V[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2012		
		W[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2013		
		X[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2014		
		Y[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2015		
		Z[5]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2016		
		A[6]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2017		
		B[6]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2018		
		C[6]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2019 (May)		
		D[6]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2019 (June)		
		E[6]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2020		
		F[6]	City Hall King Chow Foods Corp.'s General Information Sheet for the Year 2021		

		G[6]	Gencorp Industries, Inc.'s General Information Sheet for the Year 2021	
		H[6]	Gencorp Industries, Inc.'s General Information Sheet for the Year 2022	
		I[6]	Gencorp Industries, Inc.'s General Information Sheet for the Year 2022 Amended	
		J[6]	Gencorp Industries, Inc.'s General Information Sheet for the Year 2023	
		K[6]	Gencorp Industries, Inc.'s General Information Sheet for the Year 2024	
		L[6]	Gencorp Industries, Inc.'s General Information Sheet for the Year 2025	
		M[6]	Carpio Lawyers' Articles of Partnership	
		N[6]	CALE88 FOODS Corp.'s General Information Sheets for the Year 2022	
		O[6]	CALE88 FOODS Corp.'s General Information Sheets for the Year 2022 (Amended) (Received September 2022)	
		P[6]	CALE88 FOODS Corp.'s General Information Sheets for the Year 2022 (Amended) (Received February 2023),	
		Q[6]	CALE88 FOODS Corp.'s General Information Sheets for the Year 2023	
		R[6]	CALE88 FOODS Corp.'s General Information Sheets for the Year 2024	
		S[6]	CALE88 FOODS Corp.'s General Information Sheets for the Year 2025	
		T[6]	Certification of Non-Registration of Company for Madayaw Fisheries Corp.	
		U[6]	Articles of Incorporation for Madayaw Fisheries Inc.	
		V[6]	Mati City Ice Plant and Cold Storage Inc.'s GIS 2024	
		W[6]	Mati City Ice Plant and Cold Storage Inc.'s GIS 2025	
		X[6]	Mati City Ice Plant and Cold	

	Storage Inc.'s GIS 2026
Y[6]	Amianan Shores Inc AOI
Z[6]	Geometry Security Agency GIS 2023
A[7]	Geometry Security Agency GIS 2024
B[7]	Geometry Security Agency GIS 2025
C[7]	Cabletow 88 Shipping and Marine Services, Inc.'s Articles of Incorporation
D[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2017
E[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2018
F[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2019
G[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2020
H[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2021
I[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2022
J[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2023
K[7]	Metro City Chow Foods Corp.'s Audited Financial Statements for the Year 2024
L[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2007
M[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2008
N[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2009
O[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2010
P[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2011
Q[7]	City Hall King Chow Foods Corp.'s Audited Financial

	Statements for the Year 2012
R[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2013
S[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2014
T[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2015
U[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2016
V[7]	City Hall King Chow Foods Corp.'s Audited Financial Statements for the Year 2017
W[7]	City Hall King Chow Foods Corp. Audited Financial Statements for the Year 2018
X[7]	City Hall King Chow Foods Corp. Audited Financial Statements for the Year 2019
Y[7]	City Hall King Chow Foods Corp. Audited Financial Statements for the Year 2020
Z[7]	GenCorp Industries, Inc.'s Audited Financial Statements for the years 2021
A[8]	GenCorp Industries, Inc.'s Audited Financial Statements for the years 2022
B[8]	GenCorp Industries, Inc.'s Audited Financial Statements for the years 2023
C[8]	GenCorp Industries, Inc.'s Audited Financial Statements for the years 2024
D[8]	CALE88 FOODS Corp.'s AFS for the year 2021
E[8]	CALE88 FOODS Corp.'s AFS for the year 2022
F[8]	CALE88 FOODS Corp.'s AFS for the year 2023
G[8]	Mati City Ice Plant and Cold Storage, Inc.'s ITR for the year 2023
H[8]	Mati City Ice Plant and Cold Storage, In.'s ITR 2024
I[8]	Geometry Security and

		Investigation Agency, Inc.'s AFS for the year 2024	
	J[8]	Geometry Security and Investigation Agency, Inc.'s AFS for the year 2025	
	K[8]	SALN for 2007	
	L[8]	SALN for 2008	
	M[8]	SALN for 2009	
	N[8]	SALN for 2010	
	O[8]	SALN for 2011	
	P[8]	SALN for 2012	
	Q[8]	SALN for 2016	
	R[8]	SALN for 2017	
	S[8]	SALN for 2018	
	T[8]	SALN for 2019	
	U[8]	SALN for 2020	
	V[8]	SALN for 2021	
	W[8]	SALN for 2022	
	X[8]	SALN for 2023	
	Y[8]	SALN for 2024	
	Z[8]	AMLC LETTER dated 4/22/26	
	A[9]	CTRs for 2006 to 2025 Sara	
	A[9]-1	CTR Mans	
	B[9]	STRs for 2006 to 2025 - Sara	
	C[9]	Financial Intelligence Reports on Vice President Sara-Duterte Carpio	
	D[9]	INVESTIGATION REPORTS	
	E[9]	Former Senator Antonio Trillanes IV's *Sinumpaang Salaysay* dated April 21, 2026 and its annexes	
	F[9]	USB with all videos	
43	Former Usec. Gloria Jumamil-Mercado, Human Resource and Organizational Development Head of Procuring Entity of the Department of Education requested the respondent who was the-then Secretary of Education for endorsement of her Application for Retirement to the Office of the President through Memorandum OM-OUHROD-2023-1554 dated October 16, 2023.	While there was partial admission on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through an official correspondence by a government official, or Memorandum OM-OUHROD-2023-1554 dated October 16, 2023 and thus cannot be denied by the Prosecution.
44	On the same day, October 16, 2023, Mercado also wrote a Letter to President Ferdinand Marcos, Jr. requesting the	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through an

	latter's approval of her application for retirement effective November 1, 2023.	official correspondence by a government official, or the October 16, 2023 letter and thus cannot be denied by the Prosecution.
45	The following day, or on October 17, 2023, the respondent wrote a Memorandum for Pres. Marcos, Jr. through the then-Executive Secretary Bersamin regarding said application for retirement of Mercado.	While there was denial on the part of the prosecution, the defense notes that proposed stipulation is readily verifiable through an official correspondence by a government official, or the October 17, 2023 letter and thus cannot be denied by the Prosecution.
46	Atty. Reynold Munsayac was appointed as Assistant Secretary for Procurement of the DepEd on October 1, 2023	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through a perusal of DepEd records pertaining to the government official concerned and thus cannot be denied by the Prosecution.
48	During the November 20, 2024 hearing, Rep. Joel Chua instructed the Sergeant-at-Arms to assign a room within the HOR premises where Atty. Lopez was to be detained for five (5) days.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through a review of the HOR's own records, or the TSN of the November 20, 2024 hearing and thus cannot be denied by the Prosecution.
49	On November 21, 2024, Atty. Lopez filed a Motion for Reconsideration dated November 20, 2024, of the HOR Order citing her in contempt.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through a review of the HOR's own records, which contains the Motion for Reconsideration dated November 20, 2024 as filed and thus cannot be denied by the Prosecution.
50	On November 22, 2024, Rep. Joel Chua issued an Order directing the transfer of Atty. Lopez from the HOR to the Women's Correctional Facility in Mandaluyong City.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through the HOR's own records and thus cannot be denied by the Prosecution.

51	Shortly after, House Legislative Security Bureau Executive Director Belinda Bello, together with police officers, attempted to enter the HOR Detention Facility where Atty. Lopez was being held to implement the Transfer Order dated November 22, 2024.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation is readily verifiable through the HOR's own records, which include the Transfer Order dated November 22, 2024 and thus cannot be denied by the Prosecution.
52	On January 30, 2025, the former National Bureau of Investigation Director Judge Jaime Santiago wrote a letter addressed to Prosecutor General Richard Anthony Fadullon of the National Prosecution Service, Department of Justice, transmitting its recommendation for the prosecution of the Respondent of one (1) count of Inciting to Sedition and three (3) counts of Grave Threats.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence between the NBI and the DOJ, which is the January 30, 2025 letter and thus, readily verifiable and thus cannot be denied by the Prosecution.
53	On February 5, 2025, Senior Assistant State Prosecutor Jayvee Laurence Bandong of the DOJ issued a Certification stating that the Complaint/referral from the NBI does not contain evidence to prove the essential elements of the crime, thus "insufficient for the conduct of preliminary investigation and must first be referred for case build-up".	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence issued by the DOJ, which is the February 5, 2025 Certification and thus, readily verifiable and cannot be denied by the Prosecution.
54	On February 11, 2025, the former NBI Director Santiago sent a Letter addressed to Prosecutor General Richard Anthony Fadullon of the NPS-DOJ, confirming that on February 10, 2025, the NBI received the Certification dated February 5, 2025 of SASP Bandong and submitting a revised Affidavit of Investigation.	While there was denial on the part of the prosecution, the defense notes that the proposed stipulation pertains to an official correspondence between the NBI and the DOJ, which is the February 11, 2025 letter and thus, readily verifiable and cannot be denied by the Prosecution.
55	On April 25, 2025, the DOJ Panel of Prosecutors issued a Subpoena to the respondent requiring her to appear before the panel of prosecutors and to submit her counter-affidavit on May 9	While there was denial on the part of the prosecution, the defense notes that proposed stipulation pertains to an official correspondence issued by the

<table>
<tr><td></td><td>and 16, 2025 in the preliminary investigation of the complaint for Inciting to Sedition and Grave Threats titled "National Bureau of Investigation-Cybercrime Division (NBI-CCD) v. Sara Z. Duterte" and docketed as NPS Docket No. XVI-INV-25C-00048.</td><td>DOJ, which is the April 25, 2025 subpoena and thus, readily verifiable and cannot be denied by the Prosecution.</td></tr>
<tr><td>56</td><td>The Complaint for Grave Threats and Inciting to Sedition against the respondent remains pending as of today.</td><td>The Prosecution's denial of this plain fact is unjustifiable.</td></tr>
<tr><td>57</td><td>The HOR-Committee on Justice did not provide the respondent with copies of the following documents prior to the committee hearing on April 29, 2026:[21]
<table><tr><th>ANNEX</th><th>DESCRIPTION</th></tr><tr><td>F[9]</td><td>USB with all videos</td></tr><tr><td>G[9]</td><td>Affidavit of Investigation</td></tr></table></td><td>The Prosecution's denial of this plain fact is unjustifiable.</td></tr>
</table>

Reliefs[22]

WHEREFORE, it is respectfully prayed that:

a) the Prosecution's request for specification contained in its Comment dated June 22, 2026 be denied for lack of merit,

(b) the Prosecution be directed to disclose by July 3, 2026 its intended witness/es on July 6, 2026 and on succeeding trial dates within a 5-day period prior to their presentation, so as not to violate the respondent's constitutional right to due process, and

(c) direct the Prosecution to properly stipulate on immutable facts.

Respectfully submitted.

Makati City, June 26, 2026

[21] The descriptions of documents in the succeeding table are not from the defense but are verbatim copies of the descriptions indicated in the House Committee on Justice's document entitled "List of Annexes" transmitted through electronic mail on May 6, 2026 at 3:17 P.M. to the Respondent

[22] As the Prosecution included a prayer in its Comment to grant its request, the respondent is constrained to oppose the same. This Comment is thus being filed in response to the prosecution's Compliance and Manifestation with Request for Specification filed on June 22, 2026 without waiver of the Respondent's fundamental and other objections, as well as any questions that the respondent may have on issues affecting the constitutional requirements under Article XI.

FORTUN NARVASA & SALAZAR
Counsel for Respondent Vice President Sara Z. Duterte
23rd Floor, Multinational Bancorporation Centre
6805 Ayala Avenue, Makati City 1227
Telephone No. (63 2) 8812-8670
Email: info@fnslaw.com.ph

By:

[redacted]

PHILIP SIGFRID A. FORTUN
PTR No. 10765578; 01-05-2026; Makati City
IBP Lifetime No. 02049; 01-04-2001; Makati City Chapter
Roll of Attorneys No. 33041
MCLE Compliance Certificate No. IX-0000534; 09-16-2025

[redacted]

GREGORIO V. NARVASA II
PTR No. 10765577; 01-05-2026; Makati City
IBP Lifetime No. 02050; 01-04-2001; Makati City Chapter
Roll of Attorneys No. 33985
MCLE Compliance Certificate No. VIII-0010474; 07-12-2024

[redacted]

SHEILA C. SISON
PTR No. 10765569; 01-05-2026; Makati City
IBP No. 563591; 12-07-2025; Makati City Chapter
Roll of Attorneys No. 63457
MCLE Compliance Certificate No. VIII-0026330; 04-07-2025

[redacted]

KRISTINE R. FERRER
PTR No. 10764640; 01-05-2026; Makati City
IBP No. 017795; 03-22-2026; Davao City Chapter
Roll of Attorneys No. 58882
MCLE Compliance Certificate No. VIII-0033520; 05-14-2025

[redacted]

CARLO JOAQUIN T. NARVASA
PTR No. 10764642; 01-05-2026; Makati City
IBP Lifetime No. 1041301; 05-24-2016; Makati City Chapter
Roll of Attorneys No. 65977
MCLE Compliance Certificate No. VIII-0010473; 07-12-2024

[redacted]

JUSTIN NICOL B. GULAR
PTR No. 10764643; 01-05-2026; Makati City
IBP No. 586076; 01-04-2026; Makati City Chapter
Roll of Attorneys No. 83103
MCLE Compliance Certificate No. VIII-0007247; 03-13-2024

[redacted]

LINDON MIGUEL C. BACQUEL
PTR No. 10764645; 01-05-2026; Makati City
IBP No. 563283; 12-05-2025; Makati City Chapter
Roll of Attorneys No. 78001
MCLE Compliance Certificate No. VIII-0007218; 03-13-2024

- and -

[redacted]

MICHAEL WESLEY T. POA
PTR No. 10765709; 01-05-2026; Makati City
IBP No. 576111; 12-29-2025; Quezon City Chapter
Roll of Attorneys No. 73271
MCLE Compliance Certificate No. VIII-0023327; 02-27-2025

[redacted]

MARK C. VINLUAN
PTR No. 10767491; 01-07-2026; Makati City
IBP Lifetime No. 015777; 1-26-2017; Makati City Chapter
Roll of Attorneys No. 63019
MCLE Compliance Certificate No. VIII-0027818; 04-15-2025

Copy furnished:

The Prosecution Panel
House of Representatives
Batasang Pambansa Complex
Batasan Hills, Quezon City

[redacted]

4193-1-07

REPUBLIC OF THE PHILIPPINES)
MAKATI CITY)ss.

AFFIDAVIT OF FILING AND SERVICE

I, **LINDON MIGUEL C. BACQUEL,** of legal age, and subscribing under oath, depose and say:

1. I am a Senior Associate of the law firm of **FORTUN NARVASA & SALAZAR LAW OFFICES**, with business address at 23rd Floor, Multinational Bancorporation Centre, 6805 Ayala Avenue, Makati City;

2. On June 26, 2026, I served copies of "**COMMENT**" in the case entitled "**IN THE MATTER OF: THE IMPEACHMENT TRIAL OF VICE PRESIDENT SARA ZIMMERMAN DUTERTE**" docketed as "***Case No. 004-2026***" before the **Senate of the Philippines, Pasay City, Impeachment Court,** in the following manner:

2.1 **SENATE OF THE PHILIPPINES**
Impeachment Court
Pasay City

_____ by electronic mail.

2.1 **The Prosecution Panel**
House of Representatives
Batasang Pambansa Complex
Batasan Hills, Quezon City
[redacted]

_____ by electronic mail.

Makati City, June 26, 2026

[redacted]
LINDON MIGUEL C. BACQUEL

SUBSCRIBED AND SWORN to before me this 26th day of June, 2026, affiant being personally known to me, exhibited his Driver's License No. C05-12-012463 and valid until October 5, 2033 as competent proof of his identity.

Doc. No. 504;
Page No. 106;
Book No III;
Series of 2026

4193-1-07

[redacted]
FRANCESCA MARIE V. FLORES
Notary Public of Makati
Appointment No. M-010
Commission until December 31, 2027
Roll of Attorneys No. 94764
PTR No. 10767910; 01-05-2026; Makati City
IBP No. 566505; 12-16-2025; Makati City Chapter
23F Multinational Bancorporation Centre
6805 Ayala Avenue, Makati City